

Office of Chief Counsel  
Internal Revenue Service

**memorandum**

CC: [REDACTED]: GL-804712-98  
[REDACTED]

date: October 17, 2001

to: IRS, SB/SE, Insolvency Division, Bankruptcy Specialist, [REDACTED]  
[REDACTED]

from: Area Counsel  
(Small Business/Self-Employed: [REDACTED])

---

subject: **Recommendation that the Notice of Federal Tax Lien should be withdrawn in connection with [REDACTED], Chapter 11 Bankruptcy, [REDACTED]**

Based upon a recent review of this case, our office recommends that the IRS withdraw the notice of federal tax lien filed post petition in the same manner as one is withdrawn in violation of the automatic stay. The original oral advice offered by our office was based on an understanding that the plan had been confirmed, which action usually grants the debtor a discharge pursuant to 11 U.S.C. § 1141(d)(1)(A).

The discharge granted by this section is conditional upon being altered by the order confirming the Chapter 11 plan. It has come to our attention that the order confirming the plan provides that discharge will not be granted until the entry of final decree. Since that order also indicated that this action was anticipated to occur on [REDACTED], we did not believe there was any problem.

After review of the docket, it appears that the final decree has not been entered: The hearing on the debtor's motion was continued several times and the motion has been not been granted or denied by the court. (b)(2)High, (b)(7)e  
[REDACTED]

11595

(b)(2)High, (b)(7)e  
[REDACTED]  
[REDACTED]  
[REDACTED].

If you have any questions, please contact our office at  
[REDACTED].

[REDACTED]  
Area Counsel  
(Small Business/Self-Employed: [REDACTED]  
[REDACTED]

By: \_\_\_\_\_  
[REDACTED]  
Attorney (SBSE)